

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Wayne Schild  
DOCKET NO.: 05-20312.001-R-1  
PARCEL NO.: 01-03-300-009-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Wayne Schild, the appellant, by attorney Joanne P. Elliott of Elliott & Associates of Des Plaines, and the Cook County Board of Review (board).

The subject property of 3.64 acres consists of a four-year-old, two-story single-family dwelling of frame and masonry construction and located in Barrington Township, Cook County. The residence contains four and one-half bathrooms, a full basement, fireplaces, air conditioning and a three-car garage.

The appellant submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. The appellant argued the living area of 8,098 square feet is incorrect and should be changed to 6,432 square feet. In support of this argument, the appellant offered a copy of a spotted survey with building dimensions and building plans for floors one and two but reduced to become unreadable. In addition, the appellants submitted an affidavit from the property's architect estimating the living area at 6,432 square feet. The Assessor has assigned 8,089 square feet of living area to the subject for 2005 and revised this figure to 6,293 square feet for 2006. The PTAB finds the best evidence of living area is the Assessor's revised figure.

The appellant also submitted four, five acre plus, suggested comparable properties located within three miles of the subject. The comparables consist of two-story single-family dwellings of masonry or frame construction and are four or nine years old. The comparables contain three, four or five bathrooms with some half baths, with full basements, one finished; they have air conditioning, fireplaces and three or four-car garages. The comparables contain between 5,394 and 6,041 square feet of living

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 12,667  
IMPR.: \$ 97,332  
TOTAL: \$109,999

Subject only to the State multiplier as applicable.

PTAB/TMcG. 6/08

area and have improvement assessments of between \$65,033 and \$82,417 or from \$12.06 to \$13.73 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$134,680, or \$16.63 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered four, five acre plus, suggested comparable properties located within two and one half miles of the subject. The comparables consist of two-story single-family dwellings of masonry, frame or frame and masonry construction and range in age from four to 38 years. The comparables contain four or six bathrooms with some half baths, full basements, three finished; they have air conditioning, fireplaces and two, three or four-car garages. The comparables contain between 5,132 and 6,659 square feet of living area and have improvement assessments of between \$109,363 and \$144,173 or from \$20.88 to \$22.67 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the PTAB finds the appellant has overcome this burden.

The final non-triennial 2006 assessment disclosed a 2006 change in the building assessment for the subject from \$134,680 to \$97,332.

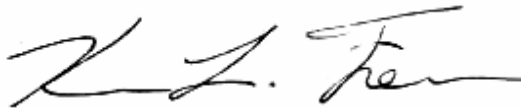
"A substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment. Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1<sup>st</sup> Dist. 1979)." Therefore, the Board finds that based on the County's 2006 non-triennial building assessment corrections it is appropriate to reduce the appellants' 2005 total assessment to \$109,999.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: June 27, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.